## IN THE CLAIMS

Claim 1 and claim 10 have been amended. This listing of claims will replace all prior versions, and listings, of claims in the application:

## **Listing of Claims:**

1. (Currently amended) A method comprising:

forming a thin film stack on a substrate, wherein the thin film stack includes at least a polysilicon layer and an oxide layer;

forming a hardmask layer on the thin film stack;

forming an anti-reflective coating (ARC) layer on the hardmask layer, wherein the ARC layer comprises a different material than the hardmask layer;

patterning the ARC layer;

etching the hardmask layer using the patterned ARC layer as a mask; and etching the thin film stack using the hardmask layer as a mask.

- 2. (Original) The method of claim 1, wherein the ARC layer is patterned with resist using 193nm or less lithography.
- 3. (Original) The method of claim 2, wherein the thickness of the resist is less than 5000Å.
- 4. (Original) The method of claim 3, wherein the hardmask layer has a thickness of between 1000 and 3000Å and the ARC layer has a thickness of between 100 and 500Å.
- 5. (Original) The method of claim 3, wherein the hardmask layer comprises a material that has high selectivity to both polysilicon and oxide etch chemistries.

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- 6. (Original) The method of claim 3, wherein the hardmask layer comprises amorphous carbon.
- 7. (Original) The method of claim 6, wherein the hardmask layer comprises Applied Materials® Advanced Patterning Film<sup>TM</sup> (APF<sup>TM</sup>).
- 8. (Original) The method of claim 3, wherein the ARC layer is removed during the etching of the thin film stack.
- 9. (Original) The method of claim 3, further comprising removing the hardmask material from the thin film stack.
- 10. (Currently amended) A method comprising:

forming a flash memory gate stack on a substrate;

forming a hardmask layer on the flash memory gate stack;

forming an anti-reflective coating (ARC) layer on the hardmask layer, wherein the ARC layer comprises a different material than the hardmask layer;

patterning the ARC layer;

etching the hardmask layer using the patterned ARC layer as a mask; and etching the flash memory gate stack using the hardmask layer as a mask.

- 11. (Original) The method of claim 10, wherein the ARC layer is patterned with resist using 193nm or less lithography.
- 12. (Original) The method of claim 11, wherein the thickness of the resist is less than 5000Å.

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- 13. (Original) The method of claim 12, wherein the flash memory gate stack is comprised of a gate dielectric layer, a floating gate layer, an inter-electrode dielectric layer, and a control gate electrode layer.
- 14. (Original) The method of claim 12, wherein the hardmask layer has a thickness of between 1000 and 3000Å and the ARC layer has a thickness of between 100 and 500Å.
- 15. (Original) The method of claim 12, wherein the hardmask layer comprises a material that has high selectivity to both polysilicon and oxide etch chemistries.
- 16. (Original) The method of claim 12, wherein the hardmask layer comprises amorphous carbon.
- 17. (Original) The method of claim 16, wherein the hardmask layer comprises Applied Materials® Advanced Patterning Film<sup>TM</sup> (APF<sup>TM</sup>).
- 18. (Original) The method of claim 12, wherein the ARC layer is removed during the etching of the flash memory gate stack.
- 19. (Original) The method of claim 12, further comprising removing the hardmask material from the flash memory gate stack.

20 - 30. (Canceled)